

REMARKS

Pursuant to 37 C.F.R. § 1.111, Applicant respectfully requests reconsideration of the claim objections set forth in the Office Action dated July 5, 2006.

Claim Objections

Claims 1 - 34 were objected to because of minor informalities. Claims 1 and 19 were amended to obviate confusion that may have been the cause of the claim objections. For example, Claim 1 was amended to recite, *inter alia*, an upper magnetic pole layer connected to the protruding layer via the first seed layer and the gap-depth defining layer. Accordingly, Claims 1 - 34 are in condition for allowance.

New Claims

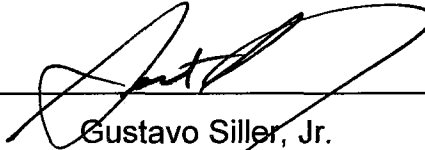
Claims 35 and 36 were added. The Applicant respectfully asserts that these new claims include limitations found in the specification and drawings as filed and do not constitute new matter.

Conclusion

For at least the reasons presented above, the Applicant respectfully submits that the pending claims are in condition for allowance.

The Examiner is respectfully requested to contact the undersigned in the event that a telephone interview would expedite consideration of the application.

Respectfully submitted,



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